

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
ERIC PETERSEN, Revenue Officer,

Petitioners,

v.

JACKSON YUEN,

Respondent.

NO. C-08-01429-EMC

ORDER ENFORCING SUMMONSES

This case having come on for hearing on May 14, 2008, at 2:30 p.m., upon the return of an Order to Show Cause heretofore issued by this Court, and the Court having considered the record herein, including the Verified Petition To Enforce Internal Revenue Service Summonses, it is hereby:

**ORDERED** that respondent, Jackson Yuen, shall appear before Revenue Officer, Eric Petersen, or any other designated agent, on June 11, 2008, at 9:00 a.m., at the Offices of the Internal Revenue Service located at 55 South Market Street, San Jose, CA 95113, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summonses, copies of which are attached hereto as Exhibits A and B and produce for the Revenue Officer's inspection and copying respondent's records also described in the subject Internal Revenue Service summonses.

**ORDERED** this 22nd day of May, 2008, at San Francisco, California.

UNITED STATES





# Summons

## Collection Information Statement

In the matter of Jackson Yuen (570-75-9494) and Sandy Yuen (586-14-9155), 20590 Murano Circle, Cupertino, California 95014-5323.

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: ending December 31, 1998; December 31, 2003; and December 31, 2004.

The Commissioner of Internal Revenue

To: Jackson Yuen

At: 20590 Murano Circle, Cupertino, California 95014-5323

You are hereby summoned and required to appear before Eric Petersen, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From January 01, 2007 To October 31, 2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

55 South Market Street -- Mail Stop #5117, San Jose California 95113 (408)817-6425

Place and time for appearance: At 55 South Market Street #6110, San Jose California 95113



on the eighteenth (18th) day of December, 2007 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this fourth (4<sup>th</sup>) day of December, 2007.

Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)  
Catalog Number 25000Q

Signature of issuing officer

Eric Petersen

Revenue Officer

Title

N/A

Signature of approving officer (if applicable)

Title

**EXHIBIT A**



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>DECEMBER 07, 2007</u>	Time <u>11:15 AM</u>
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How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

SUMMONS WAS LEFT TAPED TO FRONT DOOR

Signature

ERIC PETERSEN

Title

REVENUE OFFICER

I certify that the copy of the summons served contained the required certification.

Signature

ERIC PETERSEN

Title

REVENUE OFFICER



# Summons

## Income Tax Return

In the matter of Jackson Yuen (570-75-9494) and Sandy Yuen (586-14-9155), 20590 Murano Circle, Cupertino, California 95014-5323

Internal Revenue Service (Identify Division) Small Business/Self Employed

Industry/Area (Identify by number or name) Small Business/Self Employed - California Area

Periods: ending December 31, 2005; and December 31, 2006.

### The Commissioner of Internal Revenue

To: Jackson Yuen

At: 20590 Murano Circle, Cupertino, California 95014-5323

You are hereby summoned and required to appear before Eric Petersen, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: ending December 31, 2005; and December 31, 2006.

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2005 and 2006

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

55 South Market Street -- Mail Stop #5117, San Jose California 95113 (408)817-6425

Place and time for appearance: At 55 South Market Street #610, San Jose California 95113 .



on the eighteenth (18th) day of December, 2007 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this fourth (4<sup>th</sup>) day of December, 2007.

Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)  
Catalog Number 61828W

Eric Petersen

Signature of issuing officer

Revenue Officer

Title

N/A

Signature of approving officer (if applicable)

Title

**EXHIBIT**

B



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date December 04, 2007	Time 11:15 AM
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**How**

☐

I handed an attested copy of the summons to the person to whom it was directed.

**Summons**

**Was**

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

**Served**

SUMMONS WAS TAPED TO FRONT DOOR

Signature

ERIC PETERSEN

Title

REVENUE OFFICER

I certify that the copy of the summons served contained the required certification.

Signature

ERIC PETERSEN

Title

REVENUE OFFICER